



Trustees' Financial Summary

FY2015-16

Submit ID: 0614-59277964

**** Recalculated ****

34 Park County

0614 Gardiner Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Shelby Detro **Phone #:** (406) 848-7563

(Signature)

(Date)

Chair, Board of Trustees: Pat Baltzley

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Box Tops for Education	FEDERAL	002	
003	Elks Music Grant	LOCAL	003	
026	Library Book Fair	LOCAL	026	
111	Explore Yellowstone	LOCAL	111	
115	Expenditure Yellowstone	LOCAL	115	
123	OTO Indian Ed	FEDERAL		
135	Exxon Grant	LOCAL	135	
140	Reading Excellence Act	FEDERAL	140	84.338
170	2nd/3rd Field Trip	LOCAL	170	
171	Little Bruins Basketball	LOCAL	171	
189	Concessions	LOCAL		
198	Missoula Childrens Theater	LOCAL	198	
199	United Way	LOCAL	199	
357	Medicaid	STATE	357	State
604	PL604 Elem	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,591.59	26,726.36	451,053.65	1,230.98
02	Taxes Receivable - Real and Personal (120-149)	20,356.35	1,659.82	3,769.11	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	27,292.54	1,418.47	5,225.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	151,240.48	29,804.65	460,048.45	1,230.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	6.21			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	6.21			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	47,648.89	3,078.29	8,994.98	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	103,585.38	26,726.36	451,053.47	1,230.98
52	TOTAL FUND BALANCE/EQUITY	103,585.38	26,726.36	451,053.47	1,230.98
53	TOTAL LIABILITIES AND FUND BALANCE	151,240.48	29,804.65	460,048.45	1,230.98

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		61,395.02	1,667,015.92	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		6,969.01		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		68,364.03	1,667,015.92	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,523.87	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,523.87	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		6,969.01		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		61,395.02	1,663,492.05	
52	TOTAL FUND BALANCE/EQUITY		61,395.02	1,663,492.05	
53	TOTAL LIABILITIES AND FUND BALANCE		68,364.03	1,667,015.92	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				8,222.07
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				8,222.07
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				8,222.07
52	TOTAL FUND BALANCE/EQUITY				8,222.07
53	TOTAL LIABILITIES AND FUND BALANCE				8,222.07

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			248,866.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			248,866.79	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			3,095.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			3,095.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			245,771.79	
52	TOTAL FUND BALANCE/EQUITY			245,771.79	
53	TOTAL LIABILITIES AND FUND BALANCE			248,866.79	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,064.60			32.60
02	Taxes Receivable - Real and Personal (120-149)				65.57
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,064.60			98.17
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				65.57
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	28,064.60			32.60
52	TOTAL FUND BALANCE/EQUITY	28,064.60			32.60
53	TOTAL LIABILITIES AND FUND BALANCE	28,064.60			98.17

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,625.65			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	6,625.65			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,625.65			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	6,625.65			
53	TOTAL LIABILITIES AND FUND BALANCE	6,625.65			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,216.94	29,365.30		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	48,216.94	29,365.30		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	433.22			
24	Warrants Payable (620)	44,666.32	29,365.30		
25	Other Current Liabilities (621-679)	3,117.40			
35	TOTAL LIABILITIES	48,216.94	29,365.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	48,216.94	29,365.30		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	295,521.38	308,796.66
1112	District Levy - Personal Property	648.18	34.87
1114	District Levy - Pers Prop/Mobile Homes	851.45	440.38
1190	Penalties and Interest on Taxes	1,941.80	457.09
1510	Interest Earnings	1,307.99	2,805.57
3110	Direct State Aid	424,513.35	433,346.39
3111	Quality Educator	43,500.60	42,078.42
3112	At Risk Student	1,304.09	1,214.19
3113	Indian Education For All	2,998.80	2,964.96
3114	American Indian Achievement Gap	400.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	25,420.22	20,938.67
3116	Data For Achievement	2,205.00	2,840.00
3118	Natural Resource Development	3,025.15	4,865.01
3120	State Guaranteed Tax Base Aid	131,261.60	127,449.63
3444	State School Block Grant	60,332.72	60,332.72
3446	SB96 Block Grant Reimbursement	1,050.49	0.00
5300	Operating Transfers from Other Funds	106.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		996,389.17	1,009,179.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	513,164.39	522,767.27	
			2XX Personal Services - Employee Benefits	81,623.64	84,301.86	
			3XX Purchased Professional and Technical Services	570.00	49.50	
			4XX Purchased Property Services	115.50	167.98	
			5XX Other Purchased Services	765.02	250.00	
			6XX Supplies and Materials	9,435.20	1,320.39	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	29,397.03	28,427.35	
			2XX Personal Services - Employee Benefits	3,522.62	3,945.49	
			3XX Purchased Professional and Technical Services	364.50	580.00	
			5XX Other Purchased Services	87.53	0.00	
			6XX Supplies and Materials	302.72	0.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	33,181.46	34,070.80	
			2XX Personal Services - Employee Benefits	4,712.88	4,236.39	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	674.50	0.00
			5XX Other Purchased Services	154.50	372.80
			6XX Supplies and Materials	977.24	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	57,767.68	57,858.28
			2XX Personal Services - Employee Benefits	9,442.70	12,827.87
			3XX Purchased Professional and Technical Services	4,000.00	8,312.50
			5XX Other Purchased Services	0.00	16,686.50
			6XX Supplies and Materials	0.00	215.98
			810 Dues and Fees	0.00	637.63
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	37,551.58	35,271.62
			2XX Personal Services - Employee Benefits	4,935.38	5,763.24
			5XX Other Purchased Services	0.00	250.00
			6XX Supplies and Materials	89.07	0.00
			810 Dues and Fees	0.00	110.95
			8XX Other Expenditures	1,240.06	1,707.15
		25XX Support Services - Business			
			1XX Personal Services - Salaries	53,140.85	54,380.99
			2XX Personal Services - Employee Benefits	4,153.93	5,136.26
			3XX Purchased Professional and Technical Services	0.00	1,400.00
			5XX Other Purchased Services	177.50	172.50
			6XX Supplies and Materials	0.00	244.32
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	25,467.04	26,527.69
			2XX Personal Services - Employee Benefits	2,123.15	2,101.42
			4XX Purchased Property Services	554.90	6,197.21
			5XX Other Purchased Services	0.00	31.63
			6XX Supplies and Materials	1,164.07	373.82
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	400.61
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,507.27	55,169.66
			2XX Personal Services - Employee Benefits	4,128.99	4,853.21
			5XX Other Purchased Services	943.65	1,324.25
			6XX Supplies and Materials	852.10	316.96
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,684.83	14,797.99
			2XX Personal Services - Employee Benefits	5,721.14	1,953.22
			6XX Supplies and Materials	2,707.74	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			4XX	Purchased Property Services	0.00	180.00
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	6,223.94	6,409.14
			2XX	Personal Services - Employee Benefits	139.23	199.77
604	PL604	Elem				
		1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction			
			5XX	Other Purchased Services	0.00	500.00
		24XX	Support Services - School Administration			
			4XX	Purchased Property Services	0.00	260.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				995,765.53	1,003,062.54	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					98,062.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,009,179.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,003,062.54	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	594.30 (4b)	-594.30	
					-594.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					103,585.38	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,026.70	0.00
	1112 District Levy - Personal Property	66.33	3.96
	1114 District Levy - Pers Prop/Mobile Homes	81.25	50.91
	1190 Penalties and Interest on Taxes	177.15	51.89
	1510 Interest Earnings	291.60	938.18
	2220 County On-Schedule Trans Reimb	0.00	11,244.70
	3210 State On-Schedule Trans Reimb	4,117.60	11,833.05
	3444 State School Block Grant	3,208.31	3,208.31
	3446 SB96 Block Grant Reimbursement	90.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,059.15	27,331.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration				
		1XX	Personal Services - Salaries	6,418.72	6,405.44	
		2XX	Personal Services - Employee Benefits	1,049.09	1,810.16	
	24XX	Support Services - School Administration				
		1XX	Personal Services - Salaries	3,288.75	3,596.27	
		2XX	Personal Services - Employee Benefits	544.79	635.57	
	25XX	Support Services - Business				
		1XX	Personal Services - Salaries	2,393.77	2,095.91	
		2XX	Personal Services - Employee Benefits	23.61	86.06	
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	10,933.74	8,339.36	
		2XX	Personal Services - Employee Benefits	407.00	526.33	
		3XX	Purchased Professional and Technical Services	170.27	478.67	
		4XX	Purchased Property Services	10,360.50	22,739.46	
		5XX	Other Purchased Services	1,127.47	1,907.81	
		6XX	Supplies and Materials	10,424.92	9,623.47	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,142.63	58,244.51	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					57,639.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,331.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,244.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,726.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	55,860.87	59,613.06
	1112 District Levy - Personal Property	82.30	6.64
	1114 District Levy - Pers Prop/Mobile Homes	158.39	83.13
	1190 Penalties and Interest on Taxes	325.54	86.63
	1510 Interest Earnings	2,757.45	5,381.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,184.55	65,170.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	1,920.04
			7XX Property and Equipment Acquisition	17,056.22	67,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,056.22	69,420.04

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						455,302.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,170.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,420.04 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						451,053.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	235.00
	1611 National School Lunch Program	41,003.91	80.00
	1621 Lunch Sales	0.00	43,939.35
	1623 Milk Sales	1,331.65	929.30
	1632 Daily Adult Sales	6,801.41	5,873.00
	1920 Contributions/Donations from Private Sources	0.00	1,000.00
	4550 Federal Child Nutrition	18,808.54	19,174.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,945.51	71,230.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	32,668.50	32,708.13
			2XX Personal Services - Employee Benefits	1,331.83	741.81
			4XX Purchased Property Services	370.22	144.94
			5XX Other Purchased Services	328.08	236.05
			6XX Supplies and Materials	32,966.74	36,054.07
			810 Dues and Fees	280.14	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,945.51	70,000.00

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,230.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,230.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	636.94	1,418.75
	2240 County Retirement Distribution	176,574.68	144,664.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		177,211.62	146,082.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	90,049.39	101,504.49	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	4,010.11	4,283.92	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,259.84	4,288.33	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,405.25	10,623.49	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,738.22	7,438.86	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	8,642.39	9,313.16	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,535.96	5,046.76	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	782.80	327.08	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	9,229.64	10,253.37	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,168.62	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,912.29	0.00	
	397	State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,468.20	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	320.00	209.06	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	5,328.17	2,842.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					153,682.26	163,299.43

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					78,611.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,082.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					163,299.43	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,395.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
002	Box Tops for Education	
	1800 Revenue from Community Services Activities	136.10
	1900 Other Revenue from Local Sources	2.10
111	Explore Yellowstone	
	1920 Contributions/Donations from Private Sources	1,000.00
	1981 Summer School Fees	642.00
135	Exxon Grant	
	1920 Contributions/Donations from Private Sources	250.00
170	2nd/3rd Field Trip	
	1945 Fees - Users/Resale of Supplies	458.90
198	Missoula Childrens Theater	
	1945 Fees - Users/Resale of Supplies	717.37
199	United Way	
	1920 Contributions/Donations from Private Sources	10,000.00
	1945 Fees - Users/Resale of Supplies	4,125.00
357	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	1,398.07
604	PL604 Elem	
	1330 Tuition from Schl Dists Outside State	276,250.55
	1510 Interest Earnings	5,387.52
	1900 Other Revenue from Local Sources	217.55
	4940 Schoolwide Program	267.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		300,852.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
003	Elks Music Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			292.41
		003 Subtotal			292.41
026	Library Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			1,665.23
		026 Subtotal			1,665.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
111	Explore Yellowstone				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			3,753.39
		2XX Personal Services - Employee Benefits			288.03
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		5XX Other Purchased Services			1,470.95
		111 Subtotal			5,512.37
115	Expenditure Yellowstone				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			436.64
		5XX Other Purchased Services			1,980.00
		115 Subtotal			2,416.64
123	OTO Indian Ed				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		5XX Other Purchased Services			822.40
		123 Subtotal			822.40
140	Reading Excellence Act				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			13,418.90
		140 Subtotal			13,418.90
170	2nd/3rd Field Trip				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		6XX Supplies and Materials			469.57
		170 Subtotal			469.57
171	Little Bruins Basketball				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries			1,810.40
		171 Subtotal			1,810.40
198	Missoula Childrens Theater				
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		3XX Purchased Professional and Technical Services			500.00
		198 Subtotal			500.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
199	United Way				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		1,607.50
		2XX	Personal Services - Employee Benefits		256.99
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		5,938.34
		2XX	Personal Services - Employee Benefits		759.25
		199 Subtotal			8,562.08
604	PL604 Elem				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		393.19
		2XX	Personal Services - Employee Benefits		87.15
		3XX	Purchased Professional and Technical Services		5,964.91
		4XX	Purchased Property Services		3,122.50
		5XX	Other Purchased Services		7,960.40
		6XX	Supplies and Materials		9,145.87
		810	Dues and Fees		297.17
	21XX	Support Services - Students			
		5XX	Other Purchased Services		421.80
		6XX	Supplies and Materials		1,026.76
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services		2,729.12
		4XX	Purchased Property Services		115.72
		5XX	Other Purchased Services		6,118.67
		6XX	Supplies and Materials		7,061.69
		7XX	Property and Equipment Acquisition		799.50
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services		4,587.17
		5XX	Other Purchased Services		5,241.87
		6XX	Supplies and Materials		56.90
		810	Dues and Fees		2,102.23
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services		240.00
		5XX	Other Purchased Services		142.62
		6XX	Supplies and Materials		146.03
		810	Dues and Fees		997.21
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries		125.00
		3XX	Purchased Professional and Technical Services		3,716.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		787.97
			6XX Supplies and Materials		929.66
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services		121.98
			4XX Purchased Property Services		5,164.25
			6XX Supplies and Materials		16,435.33
			810 Dues and Fees		100.50
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits		107.29
			5XX Other Purchased Services		13.78
	280 Special Education - Local and State				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits		1,923.85
			5XX Other Purchased Services		48.19
			6XX Supplies and Materials		1,371.28
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		7,852.52
			2XX Personal Services - Employee Benefits		1,131.50
		34XX Extracurricular - Activities			
			6XX Supplies and Materials		3,122.15
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		846.88
			2XX Personal Services - Employee Benefits		133.20
			6XX Supplies and Materials		457.05
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries		9,210.90
			2XX Personal Services - Employee Benefits		710.21
			6XX Supplies and Materials		622.87
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		9,935.63
		604 Subtotal			123,626.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					159,096.47



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					1,522,291.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					300,852.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					159,096.47 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	554.95	(4b)	-554.95
					-554.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,663,492.05 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Box Tops for Education	138.20	0.00	138.20
003 Elks Music Grant	0.00	292.41	-292.41
026 Library Book Fair	0.00	1,665.23	-1,665.23
111 Explore Yellowstone	1,642.00	5,512.37	-3,870.37
115 Expenditure Yellowstone	0.00	2,416.64	-2,416.64
123 OTO Indian Ed	0.00	822.40	-822.40
135 Exxon Grant	250.00	0.00	250.00
140 Reading Excellence Act	0.00	13,418.90	-13,418.90
170 2nd/3rd Field Trip	458.90	469.57	-10.67
171 Little Bruins Basketball	0.00	1,810.40	-1,810.40
198 Missoula Childrens Theater	717.37	500.00	217.37
199 United Way	14,125.00	8,562.08	5,562.92
357 Medicaid	1,398.07	0.00	1,398.07
604 PL604 Elem	282,122.89	123,626.47	158,496.42
Total	300,852.43	159,096.47	141,755.96



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	60.20	310.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.20</u>	<u>310.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	106.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>106.35</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					7,911.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					310.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,222.07	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	12.15
	4820 Federal Impact Aid - Title VIII	100,287.83	50,165.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,287.83</u>	<u>50,177.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,000.00	0.00
			5XX Other Purchased Services	0.00	250.00
			6XX Supplies and Materials	0.00	237.40
			7XX Property and Equipment Acquisition	11,540.00	0.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	120.00	0.00
		22XX Educational Media Services			
			5XX Other Purchased Services	2,128.97	0.00
		23XX Support Services - General Administration			
			4XX Purchased Property Services	640.69	0.00
			5XX Other Purchased Services	610.10	3,969.22
			6XX Supplies and Materials	43.30	0.00
			810 Dues and Fees	13.62	0.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	2,578.64	6,392.05
			810 Dues and Fees	87.93	26.55
		25XX Support Services - Business			
			6XX Supplies and Materials	79.80	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,999.90	6,852.23
			2XX Personal Services - Employee Benefits	4,218.14	4,143.30
			440 Bldg & Grounds Repair and Main Services	36,567.58	24,606.12
			5XX Other Purchased Services	80.50	273.76
			6XX Supplies and Materials	620.53	21,050.42
			7XX Property and Equipment Acquisition	0.00	2,040.00
			810 Dues and Fees	465.00	465.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	1,591.87
			4XX Purchased Property Services	4,145.14	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			6XX	Supplies and Materials	0.00	100.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					68,939.84	71,998.90

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					267,605.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,177.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,998.90	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	12.15 (4b)	-12.15	
					-12.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					245,771.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	78.61	351.77
	3281 State Technology Aid	987.45	964.47
	3445 State Combined Fund School Block Grant	5,902.91	5,902.91
	3447 SB96 Combined Block Grant Reimbursement	196.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,165.74	7,219.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			6XX	Supplies and Materials	0.00	12,266.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	12,266.38	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					33,111.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,219.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,266.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,064.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	92.75	360.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92.75</u>	<u>360.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					6,265.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					360.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,625.65	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	27,759.86	29,506.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	33,684.83	14,797.99
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	491,160.91	481,358.16
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	547.93	2,083.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	619.93	437.96
XX	XXX 26XX 41X	Energy Utility Services	37,980.20	23,506.64
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,807.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,807.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,602.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,522.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	61,664.08
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	55,169.66	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,853.21	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,324.25	0.00	0.00	0.00	0.00
280	1XXX	6XX	316.96	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			61,664.08	0.00	0.00	0.00	0.00

61,664.08

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	25,937.50	0.00	0.00	0.00	25,937.50
Land Improvements	158,767.34	0.00	0.00	0.00	158,767.34
Buildings	2,147,830.92	0.00	0.00	0.00	2,147,830.92
*** Machinery and Equipment	537,677.00	0.00	67,500.00	0.00	605,177.00
Totals at Historical Cost	2,870,212.76	0.00	67,500.00	0.00	2,937,712.76
Depreciation					
Improvement Accum	141,944.50	0.00	0.00	0.00	141,944.50
Building Accum	1,027,197.81	0.00	0.00	0.00	1,027,197.81
Machinery and Equipment Accum	473,030.70	0.00	0.00	0.00	473,030.70
Total Accumulated Depreciation	1,642,173.01	0.00	0.00	0.00	1,642,173.01
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,228,039.75	0.00	67,500.00	0.00	1,295,539.75

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	43,406.00	2,010.00	0.00	0.00	45,416.00	0.00	45,416.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	43,406.00	2,010.00	0.00	0.00	45,416.00	0.00	45,416.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	130,825.80	0.00	10,333.65	120,492.15
Net Pension - TRS	1,039,492.00	37,635.55	0.00	1,077,127.55